



General Assembly

January Session, 2013

***Proposed Bill No. 6287***

LCO No. 1274

Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
REP. LEGEYT, 17th Dist.

***AN ACT CONCERNING COLLECTION OF SALES TAX OWED ON  
AUCTIONED ITEMS.***

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

- 1 That section 12-407 of the general statutes be amended to require the
- 2 owner of auctioned property to be responsible for the collection of
- 3 sales tax when such property is sold.

***Statement of Purpose:***

To require the owner of auctioned property to be responsible for the  
collection of sales tax, rather than requiring the auctioneer to collect it.